

ID: CCA-716621-08

Number: **200848040**

Office:

Release Date: 11/28/2008

UILC: 6324A.00-00

From:

Sent: Tuesday, July 15, 2008 3:58PM

To:

Cc:

Subject: 6166

You got it right below. The 6324A lien does not expire until the liability is paid in full or collection is no longer possible under section 6324A(d)(2). Under section 6503(d), the collection period is suspended during the entire period the 6166 election is in effect. Thus, if an election is terminated, then the IRS has 10 years after the termination date to collect, and the lien stays in effect during that period. Obviously, once the tax is paid in full, the lien would be released. Does that help? Let me know if you have any further questions.

Best Regards,